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Attorney docket No. VX042602

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of:

Inventor(s) : Katsuhiko TOMINAGA *et al.*
Serial Number : 10/803,054
Filed : March 18, 2004
For : HIGH-STRENGTH, HEAT-RESISTANT ALLOY FOR EXHAUST
VALVES WITH IMPROVED OVERAGING-RESISTANCE
Examiner : Sikyin IP
Group Art Unit : 1742

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence, which includes this response under 37 C.F.R. §1.111 (11 pages) and an attached petition for a THREE-month extension of time (one page) are being facsimile transmitted to the USPTO (Fax. No. 571-273-8300) on 22 December 2006.

Signature:

Typed Name: R. Eugene Varndell Jr.

RESPONSE UNDER 37 C.F.R. §1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

December 22, 2006

Dear Sir:

The following amendments and remarks are submitted in response to the Official action mailed June 27, 2006. The Official action mailed June 27, 2006, set forth a three-month period for response, and a petition for a three-month extension of time is attached hereto, making this response to the Official action mailed June 27, 2006, due on or before December 27, 2006.

Amendments to the claims are reflected in the Listing of Claims that begins on page 2 of this paper.

Remarks begin on page 7 of this paper